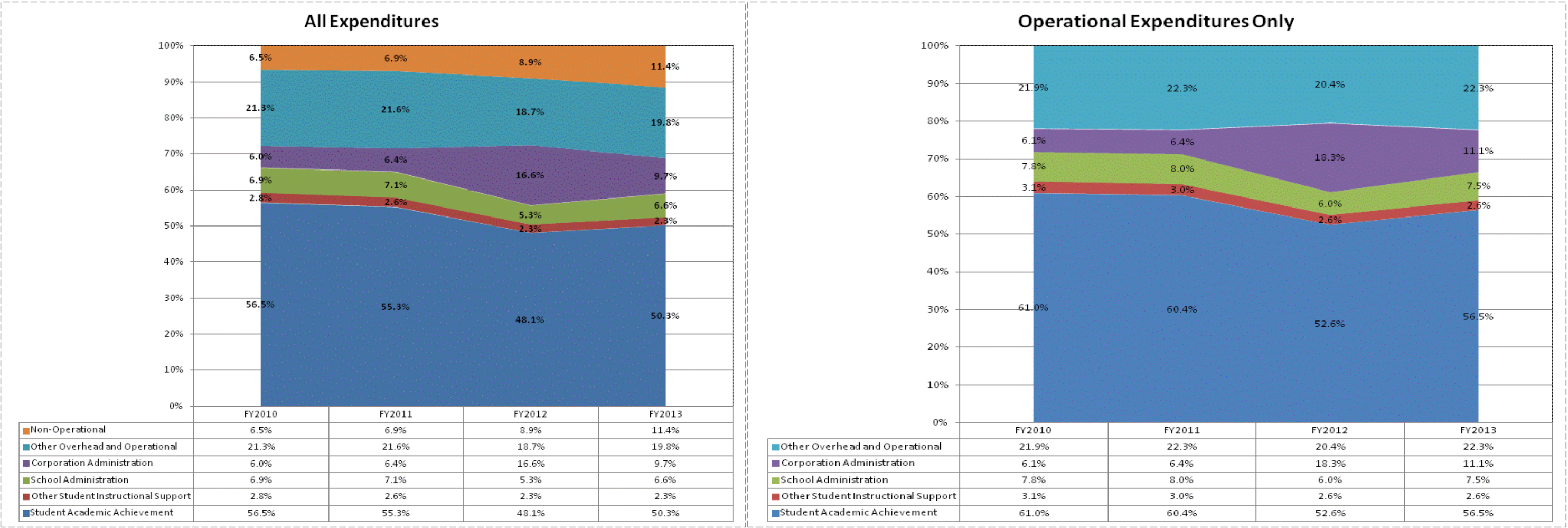


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Wabash City Schools (8060)

Wabash City Schools (8060)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$7,149,657	58.7%	\$7,601,253	55.4%	\$7,822,099	48.1%	\$7,482,343	50.3%
Student Instructional Support	\$1,048,785	8.6%	\$1,310,560	9.5%	\$1,244,969	7.7%	\$1,312,477	8.8%
Overhead and Operational	\$2,881,523	23.7%	\$3,728,194	27.2%	\$5,741,279	35.3%	\$4,389,867	29.5%
Nonoperational	\$1,100,989	9.0%	\$1,085,752	7.9%	\$1,439,632	8.9%	\$1,697,074	11.4%
Grand Total	\$12,180,954		\$13,725,760		\$16,247,979		\$14,881,762	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	67.3%	64.9%	55.8%	59.1%



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Wabash City Schools (8060)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$53,981	\$10,682	N/A	N/A	-80%
11050 Regular Programs; Full Day Kindergarten	\$61,398	\$68,413	\$341,020	\$395,484	> 500%	478%	16%
11100 Regular Programs; Elementary	\$1,807,082	\$2,646,215	\$2,749,272	\$2,421,239	34%	-9%	-12%
11200 Regular Programs; Middle/Junior High	\$836,088	\$1,301,740	\$1,216,248	\$1,218,164	46%	-6%	0%
11300 Regular Programs; High School	\$1,235,955	\$1,755,627	\$1,660,083	\$1,698,570	37%	-3%	2%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$73,655	\$2,000	\$0	N/A	-100%	-100%
12110 Gifted And Talented; Gifted and Talented	\$162,793	\$289,806	\$225,508	\$233,476	43%	-19%	4%
12210 Mental Disabilities; Mild Mental Disabilities	\$207,105	\$407,695	\$361,873	\$365,315	76%	-10%	1%
12610 Learning Disability	\$240,537	\$304,617	\$277,661	\$283,624	18%	-7%	2%
12710 Equal Opportunity At Risk	\$44,897	\$80,792	\$118,942	\$147,361	228%	82%	24%
12900 Other Special Programs	\$10,834	\$40,945	\$22,482	\$4,067	-62%	-90%	-82%
14100 Summer School Programs; Elementary	\$2,464	\$0	\$1,185	\$9,316	278%	N/A	> 500%
14200 Summer School Programs; Middle/Junior High School	\$9,030	\$6,486	\$12,452	\$16,539	83%	155%	33%
14300 Summer School Programs; High School	\$6,189	\$7,101	\$3,518	\$901	-85%	-87%	-74%
16100 Remediation Testing	\$16,140	\$13,325	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$16,367	\$25,748	\$23,887	\$1,719	-89%	-93%	-93%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$3,621	\$22,246	\$40,293	\$9,965	175%	-55%	-75%
22130 Improvement of Instruction; Instructional Staff Training	\$88,806	\$72,994	\$112,703	\$90,447	2%	24%	-20%
22220 Library/Media Services; School Library	\$191,122	\$228,981	\$195,524	\$207,260	8%	-9%	6%
22230 Library/Media Services; Audiovisual	\$1,320	\$2,772	\$4,592	\$3,086	134%	11%	-33%
22290 Library/Media Services; Other Educational Media Services	\$75	\$79	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$122,774	\$166,148	N/A	N/A	35%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$6,698	\$0	\$0	N/A	-100%	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$178,920	\$87,299	\$102,043	\$95,375	-47%	9%	-7%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$16,326	\$0	\$0	N/A	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$76,850	\$110,743	\$174,057	\$102,535	33%	-7%	-41%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$804	\$464	\$0	\$1,068	33%	130%	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$30,485	\$0	\$0	N/A	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$312,978	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,511,377	\$7,601,253	\$7,822,099	\$7,482,343	36%	-2%	-4%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$141,826	\$222,920	\$216,543	\$210,701	49%	-5%	-3%
21230 Guidance Services; Appraisal Services	\$1,523	\$942	\$6,884	\$3,606	137%	283%	-48%
21240 Guidance Services; Information Services	\$0	\$0	\$63,830	\$17,689	N/A	N/A	-72%
21330 Health Services; Dental Services	\$2,062	\$3,862	\$1,447	\$1,083	-47%	-72%	-25%
21340 Health Services; Nurse Services	\$70,030	\$123,184	\$87,358	\$102,770	47%	-17%	18%
21390 Health Services; Other Health Services	\$395	\$200	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$558,095	\$959,452	\$866,408	\$976,628	75%	2%	13%
24900 Other Support Services, School Administration	\$0	\$0	\$2,500	\$0	N/A	N/A	-100%
Student Instructional Support Total	\$773,930	\$1,310,560	\$1,244,969	\$1,312,477	70%	0%	5%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$13,033	\$14,467	\$14,772	\$10,765	-17%	-26%	-27%
23120 Board of Education; Service Area Assistants	\$20,611	\$38,402	\$31,108	\$40,682	97%	6%	31%
23150 Board of Education; Legal Services	\$1,560	\$1,390	\$5,730	\$1,200	-23%	-14%	-79%
23160 Board of Education; Promotion Expenses	\$313	\$3,701	\$5,996	\$3,506	> 500%	-5%	-42%
23190 Board of Education; Other Governing Body Services	\$6,264	\$2,263	\$5,130	\$0	-100%	-100%	-100%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data    July 2012 - June 2013**  
**Wabash City Schools    (8060)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
23210 Executive Administration; Office of The Superintendent	\$273,683	\$668,113	\$837,673	\$609,636	123%	-9%	-27%
23290 Executive Administration; Other Executive Administration Services	\$11,490	\$19,391	\$17,361	\$13,437	17%	-31%	-23%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$1,673,903	\$691,948	N/A	N/A	-59%
25191 Other Fiscal Services; Refund of Revenue	\$17,440	\$84,980	\$72,040	\$58,503	235%	-31%	-19%
25193 Other Fiscal Services; Printed Forms	\$709	\$3,157	\$1,979	\$2,311	226%	-27%	17%
25195 Other Fiscal Services; Bank Account Service Charge	\$900	\$1,780	\$6,487	\$7,604	> 500%	327%	17%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$61	\$45	\$0	\$0	-100%	-100%	N/A
25750 Personnel Services; Health Services	\$1,653	\$548	\$150	\$316	-81%	-42%	111%
25790 Personnel Services; Other Professional Services	\$0	\$0	\$18,000	\$0	N/A	N/A	-100%
25850 Administrative Technology Services; Network Support	\$0	\$78,298	\$1,341	\$2,604	N/A	-97%	94%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$5,484	\$4,527	\$4,960	N/A	-10%	10%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$733	\$275	\$0	N/A	-100%	-100%
25890 Other Technology Services	\$0	\$0	\$2,547	\$747	N/A	N/A	-71%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,012,121	\$1,384,215	\$1,218,902	\$1,223,776	21%	-12%	0%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,990	\$31,326	\$22,942	\$26,256	75%	-16%	14%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$97,878	\$63,448	\$24,094	\$23,075	-76%	-64%	-4%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$915	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$4,072	\$4,776	\$8,658	\$9,663	137%	102%	12%
26600 Operation and Maintenance of Plant Services; Security Services	\$3,300	\$4,586	\$3,727	\$3,559	8%	-22%	-4%
26700 Operation and Maintenance of Plant Services; Insurance	\$98,552	\$124,716	\$381,986	\$174,247	77%	40%	-54%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$20,041	\$2,473	\$2,118	\$2,900	-86%	17%	37%
27010 Student Transportation; Service Area Direction	\$26,127	\$40,572	\$38,956	\$40,012	53%	-1%	3%
27100 Student Transportation; Vehicle Operation	\$124,003	\$162,694	\$176,464	\$182,794	47%	12%	4%
27200 Student Transportation; Monitoring Services	\$10,255	\$3,950	\$5,155	\$7,197	-30%	82%	40%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$54,415	\$56,449	\$77,613	\$72,895	34%	29%	-6%
27400 Student Transportation; Purchase of School Buses	\$30,179	\$28,608	\$89,619	\$25,199	-17%	-12%	-72%
27500 Student Transportation; Insurance on Buses	\$14,000	\$15,000	\$0	\$0	-100%	-100%	N/A
27700 Student Transportation; Contracted Transportation Services	\$0	\$4,369	\$2,693	\$3,519	N/A	-19%	31%
27900 Student Transportation; Other Student Transportation Services	\$114,984	\$114,640	\$120,510	\$133,758	16%	17%	11%
27910 Student Transportation; Bus Driver Training	\$100	\$0	\$0	\$0	-100%	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$41,547	\$103,622	\$116,531	\$153,361	269%	48%	32%
31200 Food Services Operations; Food Preparation and Dispensing	\$206,140	\$278,906	\$292,872	\$331,423	61%	19%	13%
31300 Food Services Operations; Food Delivery	\$4,265	\$6,360	\$7,229	\$7,111	67%	12%	-2%
31400 Food Services Operations; Food Purchases	\$270,333	\$339,735	\$411,605	\$472,895	75%	39%	15%
31900 Other Food Services	\$29,119	\$34,997	\$40,586	\$48,007	65%	37%	18%
<b>Overhead and Operational Total</b>	<b>\$2,525,054</b>	<b>\$3,728,194</b>	<b>\$5,741,279</b>	<b>\$4,389,867</b>	<b>74%</b>	<b>18%</b>	<b>-24%</b>
<b>Nonoperational</b>							
33400 Athletic Coaches	\$141,331	\$185,906	\$194,134	\$186,895	32%	1%	-4%
33930 Latch Key Kid Program	\$20,563	\$23,166	\$22,085	\$8,638	-58%	-63%	-61%
33990 Other Community Services; Other	\$2,450	\$3,914	\$6,898	\$1,660	-32%	-58%	-76%
43000 Facilities Acquisition and Construction; Professional Services	\$12,390	\$4,878	\$900	\$750	-94%	-85%	-17%
45100 Building Acquisition, Construction and Improvements	\$181,355	\$247,077	\$426,427	\$296,368	63%	20%	-30%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$139,980	\$139,980	\$139,980	\$139,980	0%	0%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$29,911	\$199	\$10,253	\$1,388	-95%	> 500%	-86%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$964	\$2,659	N/A	N/A	176%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$162,595	\$106,653	\$75,214	\$43,131	-73%	-60%	-43%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$55,909	\$8,519	\$29,340	\$22,561	-60%	165%	-23%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$41,232	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$139,000	\$277,500	\$276,500	N/A	99%	0%
52200 Debt Services; Interest on Debt; Temporary Loans	\$21,118	\$14,168	\$12,442	\$5,831	-72%	-59%	-53%

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Wabash City Schools (8060)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
53100 Debt Services; Lease Rental; Buildings ; Principal	\$277,000	\$139,500	\$123,594	\$248,920	-10%	78%	101%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$72,792	\$111,485	\$415,439	N/A	471%	273%
53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$8,417	\$5,122	N/A	N/A	-39%
60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$0	\$0	N/A	N/A	N/A
Nonoperational Total	\$1,044,603	\$1,085,752	\$1,439,632	\$1,697,074	62%	56%	18%
Prorated By Fund							
26491 2007 Account Code - PERF	\$72,173	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$501,187	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$44,897	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,368,006	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$92	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$339,634	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,325,989	\$0	\$0	\$0	N/A	N/A	N/A